



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

**No.414**

AMARAVATI, THURSDAY, APRIL 30, 2020

**G.32**

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

PROVIDING OF RELIEF BY CONDITIONAL LOWERING OF INTEREST RATE  
FOR TAX PERIODS OF FEBRUARY, 2020 TO APRIL, 2020.

**[G.O.Ms.No.123, Revenue (Commercial Taxes-II), 30<sup>th</sup> April, 2020.]**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 50 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the notification issued in the G.O. Ms.No.263, Revenue (Commercial Taxes-II) Department, Dated. 29.06.2017 namely:—

**AMENDMENT**

In the said notification, in the first paragraph, the following provisos shall be inserted, namely: —

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:—

**TABLE**

<b>S. No. (1)</b>	<b>Class of registered persons (2)</b>	<b>Rate of interest (3)</b>	<b>Tax period (4)</b>	<b>Condition (5)</b>
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter	February, 2020, March 2020, April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 24 <sup>th</sup> day of June, 2020.
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	Nil	February, 2020, March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 29 <sup>th</sup> day of June, 2020
			April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020
			March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 3 <sup>rd</sup> day of July, 2020
			April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 6 <sup>th</sup> day of July, 2020."

This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of March, 2020.

**PEEYUSH KUMAR,**  
*Special Chief Secretary to Government (FAC).*

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